

# **EXHIBIT 3**



**Department of the Treasury  
Internal Revenue Service  
Independent Office of Appeals**  
130 South Elmwood Avenue  
Suite 125  
Buffalo, NY 14202

MARC WASSERMAN PC  
MARC WASSERMAN  
105 CREEK CROSSING BLVD  
HAINESPORT, NJ 01810

**Date:**

06/05/2024

**Person to contact:**

Thaddeus J Chmiel

**Secure Messaging:**



IRS.gov/connect  
Secure Messaging  
ID: 6388

**Re:**

Participation in IRS e-file  
224408 and all related EFIN's

**Conference information:**

Please contact me via telephone at  
(716) 961-5150 between 7:00AM and  
2:30PM EST to discuss your case.

Dear Mr. Wasserman:

We received your appeal about the suspension of your participation in IRS e-file.

**The Appeals process**

The IRS Independent Office of Appeals (Appeals) is an independent function within the IRS. Appeals reviews and resolves disputes in a fair and impartial manner by applying the law to the facts of your case. I'll consider the facts in your case and try to resolve your dispute with the IRS.

**What you can expect**

The conference will be informal. We'll discuss the facts, arguments, and whether the law supports your position. If you present new information or raise new issues, I may refer your case to the originating office for consideration. You can mail new information to me at the address at the top of this letter so that I receive it at least seven days before the conference.

I'll consider any reason you have for disagreeing with the decision about your future e-file participation, except for moral, religious, political, constitutional, conscientious objection, or similar grounds.

If you don't take part in the conference or don't respond timely to this letter, we'll make a decision and issue a closing letter based on the information that you previously provided and the IRS's administrative file and records.

At the conclusion of the Appeals process, an authorized vendor may contact you to perform an Appeals customer satisfaction survey. Your participation is voluntary, and the survey will not ask for personal or financial information of any kind. We'll use the survey results to improve the Appeals process and our service to taxpayers. See the Customer Satisfaction Survey page at [IRS.gov/css](https://www.irs.gov/css) to learn more about IRS-sponsored surveys and for a list of current and recent vendors.

If you have questions, contact me at the telephone number at the top of this letter. If I can't help you, I can refer you to my manager, Matthew S Holden, at 617-788-0624. You can also visit our website at

[IRS.gov/appeals](https://www.irs.gov/appeals).

Thank you for your cooperation.

Sincerely,  
Thaddeus J.  
Chmiel

Thaddeus J Chmiel  
Appeals Officer

Digitally signed by Thaddeus  
J. Chmiel  
Date: 2024.06.05 07:50:39  
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Enclosures:  
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